

CERTNAS



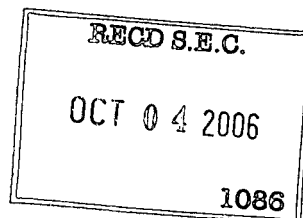
06047683

cik
1178409

NASDAQ

THE NASDAQ STOCK MARKET
LISTING QUALIFICATIONS DEPARTMENT
8800 RIVERWELL ROAD
ROCKVILLE, MD 20850

Gary Sundick
Vice President
Listings/Investigations



1-33065

By Facsimile and First Class Mail

October 4, 2006

Mr. Brian K. Johnson
Office of Filings and Information Services
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

PROCESSED

OCT 05 2006

**THOMSON
FINANCIAL**

Dear Mr. Johnson:

This is to certify that on October 4, 2006 The Nasdaq Stock Market (the "Exchange") received from Tideland Bancshares, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, \$0.01 par value

We further certify that the security described above has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Gary Sundick